

CITY OF LONGMONT FINANCE DEPARTMENT

SALES AND USE TAX DIVISION

ANALYSIS OF TAXES

September 2013

SUMMARY

Total Taxes this Month:	\$	4,118,484
Compared to Last Year:		4,166,626
Percentage change:		(1.2) %

CONTENTS

	Page
Overview	2
Budget to Actual	3
Revenue Growth by Fund	4
Industrial Category Comparison	5
Geographical Location Comparison	13
Lodgers Tax	16

SALES AND USE TAX SUMMARY CITY OF LONGMONT

2

September 2013

Overview

Month of September: Total Sales and Use Tax for the month of September decreased overall by 1.2% compared to last year. Current Sales Tax collection increased by 2.0% and current Use Tax collections decreased by 7.5%.

Year to Date: Total Sales and Use Tax through September increased by 5.1% for 2013. The Sales Tax component increased by 5.7% and the Use tax component increased by 2.0%.

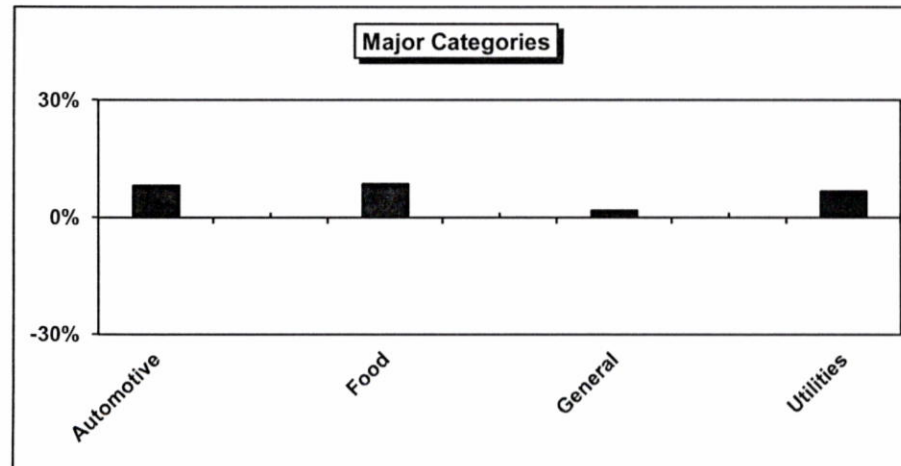
Important note in understanding year-to-year comparative basis within this report:

Page 4 focuses upon total revenue and reports year-to-year comparisons **inclusive of delinquent payments**. While both measurements are useful, it is important to understand that the Total % Change 2012-2013 on page 4 varies from the YTD Increase/(Decrease) column for sales and use tax components on page 5 because of the inclusion/exclusion of delinquencies.

Pages 5 through 9 show changes from 2012 to 2013 for sales and use tax that is paid **on a current basis** from tax filers. The comparative changes for delinquencies are purposefully left blank to keep the focus upon the trends of the current filing.

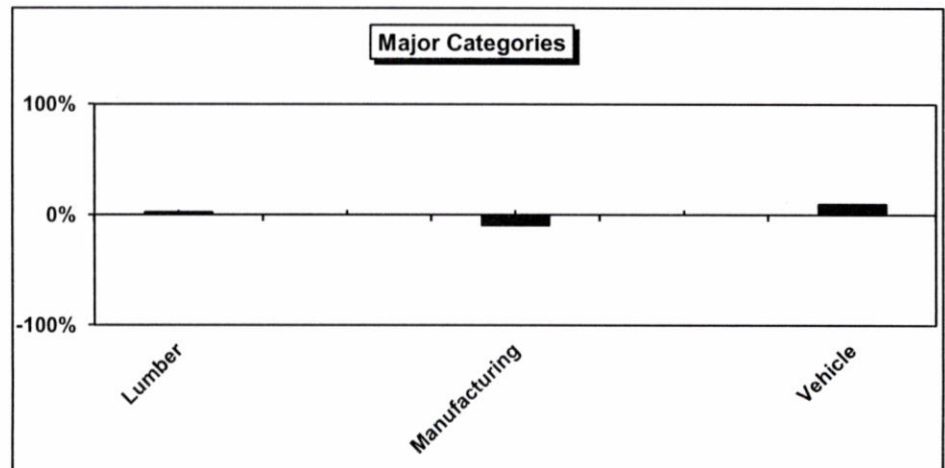
Sales Tax Activity

The *Automotive, Food, General and Utilities* categories showed increases of 8.2%, 8.6%, 1.8% and 6.7% when compared to 2012 year to date.



Use Tax Activity

The *Lumber and Vehicle* categories showed increases of 2.5% and 9.7%, while the Manufacturing category showed a decrease of 9.5% when compared to 2012 year to date.

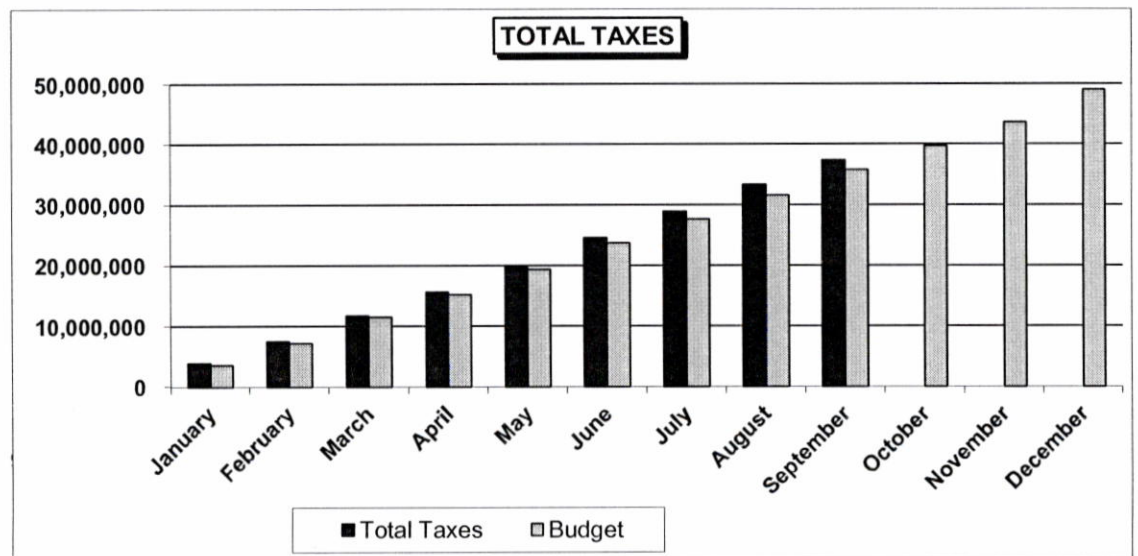


SALES & USE TAX - BUDGET TO ACTUAL

September
2013

3

	Sales & Use 2013 BUDGET	Cumulative Sales & Use 2013 BUDGET	Cumulative % of 2013 Budget	Sales Tax 2013 ACTUAL	Use Tax 2013 ACTUAL	Total 2013 ACTUAL
January	3,645,685	3,645,685	7.4	3,325,375	609,701	3,935,076
February	3,599,731	7,245,416	14.8	3,041,663	546,065	3,587,728
March	4,285,771	11,531,187	23.5	3,667,897	619,800	4,287,696
April	3,761,618	15,292,805	31.1	3,261,870	610,562	3,872,432
May	4,083,477	19,376,283	39.5	3,776,645	638,551	4,415,196
June	4,358,014	23,734,297	48.3	3,946,210	619,830	4,566,040
July	3,911,145	27,645,442	56.3	3,479,504	768,824	4,248,327
August	4,003,471	31,648,913	64.5	3,645,369	820,351	4,465,719
September	4,245,131	35,894,044	73.1	3,555,128	563,356	4,118,484
October	3,904,543	39,798,586	81.1			-
November	3,867,281	43,665,868	88.9			-
December	5,428,658	49,094,526	100.0			-
Total	\$ 49,094,526			\$ 31,699,661	5,797,038	37,496,699



Note: Monthly budgets are based on 5 years of historical trend.

Revenue Growth Per Fund / Current Year to Previous Year September 2013

4

	2012 YTD Sales Tax	2012 YTD Use Tax	2012 YTD Total	2013 YTD Sales Tax	2013 YTD Use Tax	2013 YTD Total	Sales Tax % Change 2012 - 2013	Use Tax % Change 2012 - 2013	Total % Change 2012 - 2013	% Change needed to reach budget
General Fund	18,308,218	600,764	18,908,982	19,358,571	716,178	20,074,749	5.7%	19.2%	6.2%	1.78%
PIF Fund	-	2,869,854	2,869,854	-	2,823,998	2,823,998	n/a	-1.6%	-1.6%	-14.33%
Other Funds	11,671,490	2,212,519	13,884,009	12,341,091	2,256,862	14,597,953	5.7%	2.0%	5.1%	-0.41%
All Funds Total	29,979,708	5,683,138	35,662,845	31,699,662	5,797,038	37,496,700	5.7%	2.0%	5.1%	-0.41%
				Budgeted Increase			1.2%	-9.1%	-0.41%	

General Fund

For 2012, the City's financial policy allocated the 2% non-earmarked portion of the City's 3.275% tax to be split as 100% of the sales tax and 17.31% of the use tax to the General Fund. For 2013 the allocation of use tax to the General Fund increased to 20.23%. The result after nine months is that the General Fund share of revenue from sales and use tax is up by 6.2%. The increase necessary to reach the 2013 budget is 1.78%.

Public Improvement Fund

For 2012, the City's financial policy allocated 82.69% of the 2% non-earmarked use tax to the Public Improvement Fund (PIF). In 2013 the allocation changed to 79.77%. After nine months, the PIF decreased by 1.6%, which is above the 14.33% decrease needed to reach budget.

Other Funds

Includes: Streets Fund, Open Space and Public Safety Fund. Since the allocation to these funds is unchanged in 2013, they are presented here as a combined total. The growth comparison for these funds will reflect a true overall sales and use tax growth since the overall tax rate for each fund is comparable in the year to year comparison. If these funds have decreases in excess of 0.41% they will not meet budget, however they currently show an increase of 5.1%.

SALES AND USE TAX**September****2013****5****ACCOUNT GROUPS****September
2013****September
2012****INC
(DEC)****YTD
2013****YTD
2012****INC
(DEC)****GRAND TOTALS**

Active Accounts	8,668	8,322	8,667	8,668	8,322	346
Net Taxable Sales	119,382,355	108,006,211	10.5 %	982,993,052	916,795,712	7.2 %
Net Sales Tax	3,531,048	3,460,760	2.0 %	31,232,259	29,446,004	6.1 %
Delinquent Sales Tax	17,278	56,527	-	383,511	396,174	-
Use Tax	558,110	603,550	(7.5) %	5,673,404	5,651,123	0.4 %
Delinquent Use Tax	5,246	0	-	123,636	32,690	-
Other Revenue*	6,802	45,789	-	83,888	136,854	-
Total Revenue	4,118,484	4,166,626	(1.2) %	37,496,698	35,662,845	5.1 %

For reader ease, only significant items are displayed as increase / decrease percentages.

* Other revenue includes: penalties, interest and net prior period adjustments less refunds.

SALES AND USE TAX

September

2013

6

ACCOUNT GROUPS

01000 Apparel

	September 2013	September 2012	INC (DEC)	YTD 2013	YTD 2012	INC (DEC)
Active Accounts	88	97	(9)	88	97	(9)
Net Taxable Sales	2,141,320	2,213,136	(3.2) %	17,795,747	17,708,260	0.5 %
Net Sales Tax	68,024	71,977	(5.5) %	575,963	569,509	1.1 %
Delinquent Sales Tax	1,608	0	-	2,922	6,044	-
Use Tax	622	266	133.8 %	3,914	1,801	117.3 %
Delinquent Use Tax	0	0	-	0	0	-
Other Revenue	308	61	-	851	909	-
Total Revenue	70,562	72,304	(2.4) %	583,650	578,263	0.9 %
% of Total Revenue	1.7 %	1.7 %	0.0 %	1.6 %	1.6 %	0.0 %

02000 Automotive

Active Accounts	310	291	19	310	291	19
Net Taxable Sales	8,738,679	8,426,683	3.7 %	81,955,084	75,768,335	8.2 %
Net Sales Tax	280,711	272,081	3.2 %	2,631,187	2,431,733	8.2 %
Delinquent Sales Tax	2,800	790	-	23,354	16,673	-
Use Tax	3,560	5,910	(39.8) %	23,802	26,359	(9.7) %
Delinquent Use Tax	500	0	-	500	708	-
Other Revenue	1,196	0	-	11,653	1,324	-
Total Revenue	288,767	278,781	3.6 %	2,690,496	2,476,797	8.6 %
% of Total Revenue	7.0 %	6.7 %	0.3 %	7.2 %	6.9 %	0.3 %

03000 Food

Active Accounts	463	438	25	463	438	25
Net Taxable Sales	37,678,828	34,770,677	8.4 %	333,356,653	306,781,153	8.7 %
Net Sales Tax	1,222,200	1,124,816	8.7 %	10,755,450	9,903,515	8.6 %
Delinquent Sales Tax	6,620	11,480	-	88,683	88,941	-
Use Tax	8,445	7,038	20.0 %	105,434	90,841	16.1 %
Delinquent Use Tax	0	0	-	15,002	0	-
Other Revenue	2,941	6,255	-	17,953	14,380	-
Total Revenue	1,240,205	1,149,590	7.9 %	10,982,522	10,097,677	8.8 %
% of Total Revenue	30.1 %	27.6 %	2.5 %	29.3 %	28.3 %	1.0 %

SALES AND USE TAX

September

2013

7

ACCOUNT GROUPS

September
2013

September
2012

INC
(DEC)

YTD
2013

YTD
2012

INC
(DEC)

04000 Home Furnishings

Active Accounts	248	231	17	248	231	17
Net Taxable Sales	3,672,594	3,372,540	8.9 %	30,103,694	28,451,412	5.8 %
Net Sales Tax	114,213	105,650	8.1 %	951,240	940,700	1.1 %
Delinquent Sales Tax	4,980	3,869	-	20,416	64,008	-
Use Tax	370	1,370	(73.0) %	10,844	7,804	39.0 %
Delinquent Use Tax	0	0	-	0	0	-
Other Revenue	1,243	673	-	3,870	17,848	-
Total Revenue	120,806	111,562	8.3 %	986,370	1,030,360	(4.3) %
% of Total Revenue	2.9 %	2.7 %	0.2 %	2.6 %	2.9 %	(0.3) %

05000 General

Active Accounts	522	518	4	522	518	4
Net Taxable Sales	19,395,867	19,610,745	(1.1) %	175,851,107	173,916,831	1.1 %
Net Sales Tax	632,941	637,193	(0.7) %	5,752,739	5,652,465	1.8 %
Delinquent Sales Tax	0	3,100	-	14,133	19,527	-
Use Tax	3,062	14,890	(79.4) %	22,216	41,250	(46.1) %
Delinquent Use Tax	0	0	-	1,971	1,398	-
Other Revenue	0	4,718	-	3,669	11,720	-
Total Revenue	636,004	659,900	(3.6) %	5,794,728	5,726,360	1.2 %
% of Total Revenue	15.4 %	15.8 %	(0.4) %	15.5 %	16.1 %	(0.6) %

06000 Lodging

Active Accounts	19	19	0	19	19	0
Net Taxable Sales	1,842,264	1,502,899	22.6 %	14,081,151	12,170,201	15.7 %
Net Sales Tax	60,068	49,038	22.5 %	454,536	396,656	14.6 %
Delinquent Sales Tax	0	0	-	4,572	0	-
Use Tax	397	436	(8.9) %	5,713	3,863	47.9 %
Delinquent Use Tax	0	0	-	0	0	-
Other Revenue	0	51	-	56	116	-
Total Revenue	60,465	49,525	22.1 %	464,877	400,635	16.0 %
% of Total Revenue	1.5 %	1.2 %	0.3 %	1.2 %	1.1 %	0.1 %

SALES AND USE TAX

September

2013

8

ACCOUNT GROUPS

07000 Lumber

	September 2013	September 2012	INC (DEC)	YTD 2013	YTD 2012	INC (DEC)
Active Accounts	2,584	2,377	207	2,584	2,377	207
Net Taxable Sales	8,615,202	8,160,764	5.6 %	70,628,919	65,110,490	8.5 %
Net Sales Tax	280,661	264,493	6.1 %	2,243,270	2,116,830	6.0 %
Delinquent Sales Tax	0	1,246	-	45,309	5,817	-
Use Tax	75,041	136,247	(44.9) %	1,120,994	1,093,579	2.5 %
Delinquent Use Tax	732	0	-	732	3,137	-
Other Revenue	596	277	-	10,295	5,970	-
Total Revenue	357,030	402,263	(11.2) %	3,420,600	3,225,333	6.1 %
% of Total Revenue	8.7 %	9.7 %	(1.0) %	9.1 %	9.0 %	0.1 %

08000 Professional

Active Accounts	1,961	1,896	65	1,961	1,896	65
Net Taxable Sales	2,274,628	2,235,608	1.7 %	15,989,846	15,296,982	4.5 %
Net Sales Tax	67,678	69,511	(2.6) %	492,405	482,061	2.1 %
Delinquent Sales Tax	543	2,332	-	13,099	9,848	-
Use Tax	51,431	25,167	104.4 %	251,671	334,218	(24.7) %
Delinquent Use Tax	0	0	-	5,522	3,170	-
Other Revenue	0	1,170	-	2,338	3,890	-
Total Revenue	119,652	98,180	21.9 %	765,035	833,187	(8.2) %
% of Total Revenue	2.9 %	2.4 %	0.5 %	2.0 %	2.3 %	(0.3) %

09000 Public Utility

Active Accounts	299	303	(4)	299	303	(4)
Net Taxable Sales	12,183,817	11,949,741	2.0 %	111,446,181	106,831,043	4.3 %
Net Sales Tax	397,424	389,762	2.0 %	3,622,529	3,394,440	6.7 %
Delinquent Sales Tax	0	505	-	9,801	84,407	-
Use Tax	5,689	4,480	27.0 %	51,580	125,090	(58.8) %
Delinquent Use Tax	0	0	-	0	0	-
Other Revenue	510	121	-	2,293	19,471	-
Total Revenue	403,623	394,868	2.2 %	3,686,203	3,623,408	1.7 %
% of Total Revenue	9.8 %	9.5 %	0.3 %	9.8 %	10.2 %	(0.4) %

SALES AND USE TAX

September

2013

9

ACCOUNT GROUPS

10000 Unclassified

	September 2013	September 2012	INC (DEC)	YTD 2013	YTD 2012	INC (DEC)
Active Accounts	1,852	1,831	21	1,852	1,831	21
Net Taxable Sales	21,374,880	14,012,195	52.5 %	109,185,961	95,639,168	14.2 %
Net Sales Tax	360,055	419,860	(14.2) %	3,055,425	2,972,099	2.8 %
Delinquent Sales Tax	727	33,205	-	148,241	97,000	-
Use Tax	57,278	45,634	25.5 %	591,109	493,134	19.9 %
Delinquent Use Tax	4,014	0	-	51,138	7,705	-
Other Revenue	0	31,584	-	21,816	55,090	-
Total Revenue	422,074	530,283	(20.4) %	3,867,729	3,625,028	6.7 %
% of Total Revenue	10.2 %	12.7 %	(2.5) %	10.3 %	10.2 %	0.1 %

11200 Home Occupations

Active Accounts	112	109	3	112	109	3
Net Taxable Sales	382,551	452,890	(15.5) %	3,562,404	3,678,926	(3.2) %
Net Sales Tax	12,182	14,466	(15.8) %	113,794	117,688	(3.3) %
Delinquent Sales Tax	0	0	-	0	0	-
Use Tax	3	0	0.0 %	58	0	0.0 %
Delinquent Use Tax	0	0	-	0	0	-
Other Revenue	1	27	-	173	390	-
Total Revenue	12,186	14,493	(15.9) %	114,025	118,078	(3.4) %
% of Total Revenue	0.3 %	0.3 %	0.0 %	0.3 %	0.3 %	0.0 %

12000 Manufacturing

Active Accounts	209	211	(2)	209	211	(2)
Net Taxable Sales	1,081,725	1,298,333	(16.7) %	19,036,305	15,442,911	23.3 %
Net Sales Tax	34,891	41,913	(16.8) %	583,721	468,308	24.6 %
Delinquent Sales Tax	0	0	-	12,981	3,909	-
Use Tax	134,435	120,920	11.2 %	1,323,846	1,462,438	(9.5) %
Delinquent Use Tax	0	0	-	48,771	16,572	-
Other Revenue	7	852	-	8,921	5,746	-
Total Revenue	169,333	163,685	3.5 %	1,978,240	1,956,973	1.1 %
% of Total Revenue	4.1 %	3.9 %	0.2 %	5.3 %	5.5 %	(0.2) %

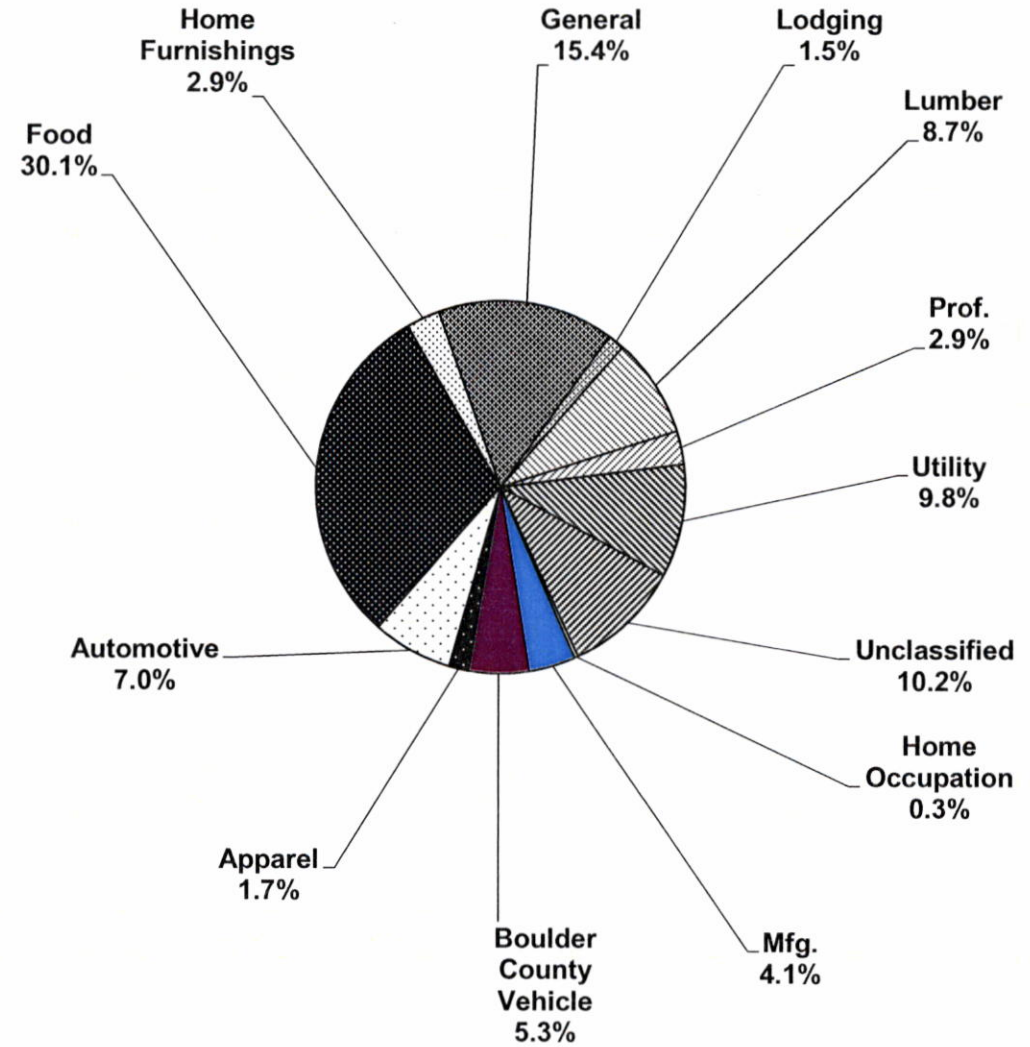
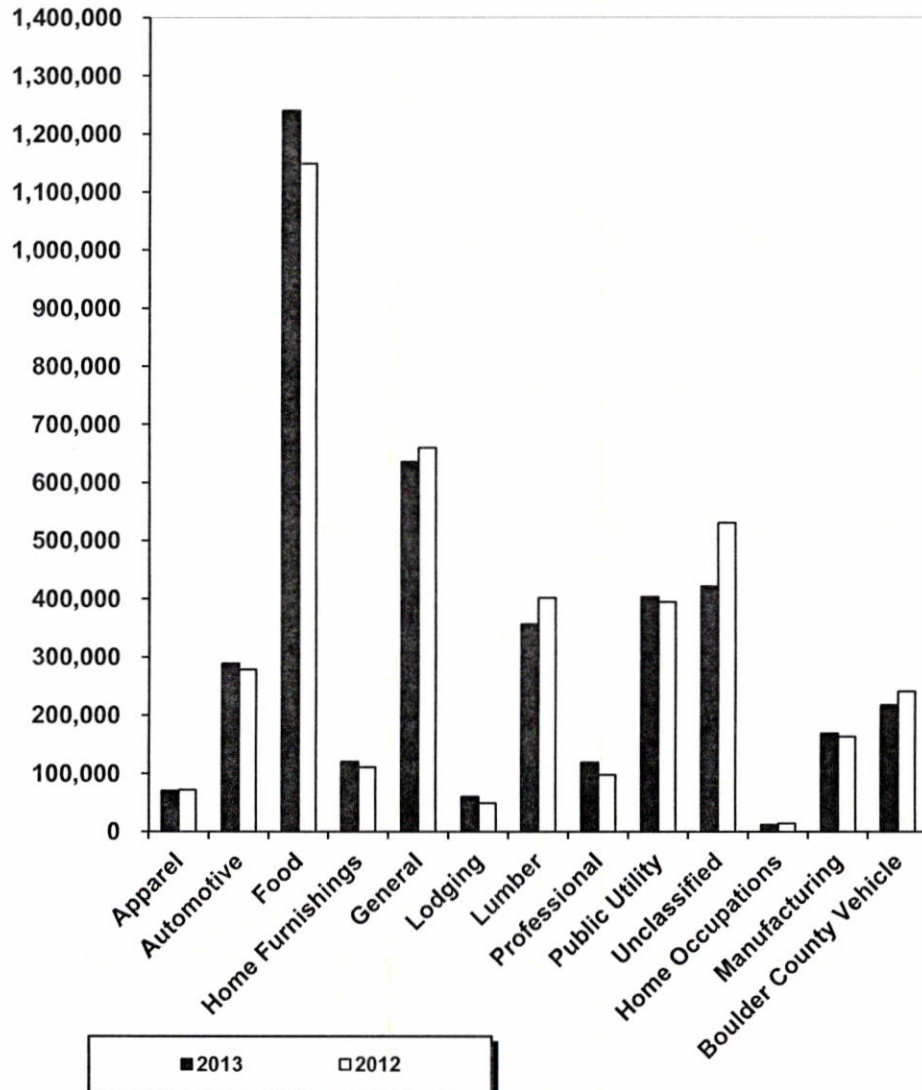
00000 Boulder County Vehicle

Use Tax	217,777	241,192	(9.7) %	2,162,223	1,970,746	9.7 %
% of Total Revenue	5.3 %	5.8 %	(0.5) %	5.8 %	5.5 %	0.3 %

Net Sales & Use Tax by Industry Type

10

For The Month Of
September
2013



SUMMARY OF SALES & USE TAX ACTIVITY BY INDUSTRY

11

		September 2013						
		2013						
ACCOUNT GROUP	ACTIVE		September	September	INCR/	YTD	YTD	INCR/
ACCOUNT #	ACCTS		2013	2012	(DECR)	2013	2012	(DECR)
Apparel		Net Taxable Sales	2,141,320	2,213,136	(3.2) %	17,795,747	17,708,260	0.5 %
01000	88	Total Revenue	70,562	72,304	(2.4) %	583,650	578,263	0.9 %
Automotive		Net Taxable Sales	8,738,679	8,426,683	3.7 %	81,955,084	75,768,335	8.2 %
02000	310	Total Revenue	288,767	278,781	3.6 %	2,690,496	2,476,797	8.6 %
Food		Net Taxable Sales	37,678,828	34,770,677	8.4 %	333,356,653	306,781,153	8.7 %
03000	463	Total Revenue	1,240,205	1,149,590	7.9 %	10,982,522	10,097,677	8.8 %
Home Furnishings		Net Taxable Sales	3,672,594	3,372,540	8.9 %	30,103,694	28,451,412	5.8 %
04000	248	Total Revenue	120,806	111,562	8.3 %	986,370	1,030,360	(4.3) %
General		Net Taxable Sales	19,395,867	19,610,745	(1.1) %	175,851,107	173,916,831	1.1 %
05000	522	Total Revenue	636,004	659,900	(3.6) %	5,794,728	5,726,360	1.2 %
Lodging		Net Taxable Sales	1,842,264	1,502,899	22.6 %	14,081,151	12,170,201	15.7 %
06000	19	Total Revenue	60,465	49,525	22.1 %	464,877	400,635	16.0 %
Lumber		Net Taxable Sales	8,615,202	8,160,764	5.6 %	70,628,919	65,110,490	8.5 %
07000	2,584	Total Revenue	357,030	402,263	(11.2) %	3,420,600	3,225,333	6.1 %
Professional		Net Taxable Sales	2,274,628	2,235,608	1.7 %	15,989,846	15,296,982	4.5 %
08000	1,961	Total Revenue	119,652	98,180	21.9 %	765,035	833,187	(8.2) %
Public Utility		Net Taxable Sales	12,183,817	11,949,741	2.0 %	111,446,181	106,831,043	4.3 %
09000	299	Total Revenue	403,623	394,868	2.2 %	3,686,203	3,623,408	1.7 %
Unclassified		Net Taxable Sales	21,374,880	14,012,195	52.5 %	109,185,961	95,639,168	14.2 %
10000	1,852	Total Revenue	422,074	530,283	(20.4) %	3,867,729	3,625,028	6.7 %
Home Occupations		Net Taxable Sales	382,551	452,890	(15.5) %	3,562,404	3,678,926	(3.2) %
11200	112	Total Revenue	12,186	14,493	(15.9) %	114,025	118,078	(3.4) %
Manufacturing		Net Taxable Sales	1,081,725	1,298,333	(16.7) %	19,036,305	15,442,911	23.3 %
12000	209	Total Revenue	169,333	163,685	3.5 %	1,978,240	1,956,973	1.1 %
Boulder County Vehicle		Net Taxable Sales	0	0	0.0 %	0	0	0.0 %
00000	1	Total Revenue	217,777	241,192	(9.7) %	2,162,223	1,970,746	9.7 %
GRAND TOTALS	8,668	Net Taxable Sales	119,382,355	108,006,211	10.5 %	982,993,052	916,795,712	7.2 %
		Total Revenue	4,118,484	4,166,626	(1.2) %	37,496,698	35,662,845	5.1 %

1000 Apparel	Clothing Stores, Shoe and Boot stores, Shoe Repair shops, and other miscellaneous items related to the clothing industry.
2000 Automotive	Accessories; such as tires, batteries, and auto parts, Aircraft sales and service, Boat sales, Car sales, Customizing, Leasing, Repair shops, and Service Stations.
3000 Food	Bakeries, Bars, Candy stores, Fruit & Vegetable stands, Grocery stores, Liquor stores, Meat cutting stores, Restaurants, and Water sold in containers.
4000 Home Furnishings	Carpets, Electrical appliance sales and repairs, Home Furnishings, Household appliances, Interior Decorators, Musical Instruments, Radios, Records, Tapes, Televisions, Upholsterers, and Repair supplies.
5000 General	Department Stores, Drug Stores, Fabrics shops, Sewing supplies, Hardware stores, Jewelry stores, Leather goods, Salvage yards, Second Hand Stores, Sporting Goods & Guns, Variety, and Specialty shops.
6000 Lodging	Hotels, Motels, and Boarding Houses that rent for a period of less than 30 days.
7000 Lumber	Building Contractors, Building hardware and machinery, Building material dealers, Electrical Equipment Suppliers, Fencing, Glass, Heating and air conditioning installers and suppliers, Painters and paint stores, Plumbers and plumbing suppliers, Tile, Wallpaper, and other Miscellaneous Building Supplies.
8000 Professional	Accountants, Advertising agencies, Attorneys, Auctioneers, Banks, Barber shops, Beauty shops, Bookkeepers, Child care, Commission dealers, Dentists, Doctors, Graphic Designs, Insurance sales, Optical sales, Photographers, Professional Sales, Realtors, Sale Barns, Training Services, and Travel agencies.
9000 Public Utility	Cable TV, Gas Companies, Electric utility suppliers, Telephones, and Telephone Systems.
10000 Unclassified Group - Retail	Agricultural Equipment, Agricultural supplies, Animal Products, Book Stores, Business Forms, Computer Equipment, Clubs, Concessionaire's, Florists, Janitorial Supplies, Lawn and garden supplies, Magazines, Machine shops, Medical Supplies, Mortuaries, Office Equipment, Pet Shops, Pool Supplies, Restaurant Equipment, Recreation Parlors, School supplies, and Vending Machines.
11000 Home Occupation	Amway, Aloe Vera, Avon, Shaklee and all other Door to Door Sales.
12000 Manufacturing	This category includes all manufacturing processes that occur in the City of Longmont.

SUMMARY OF SALES & USE TAX ACTIVITY BY GEOGRAPHICAL LOCATION

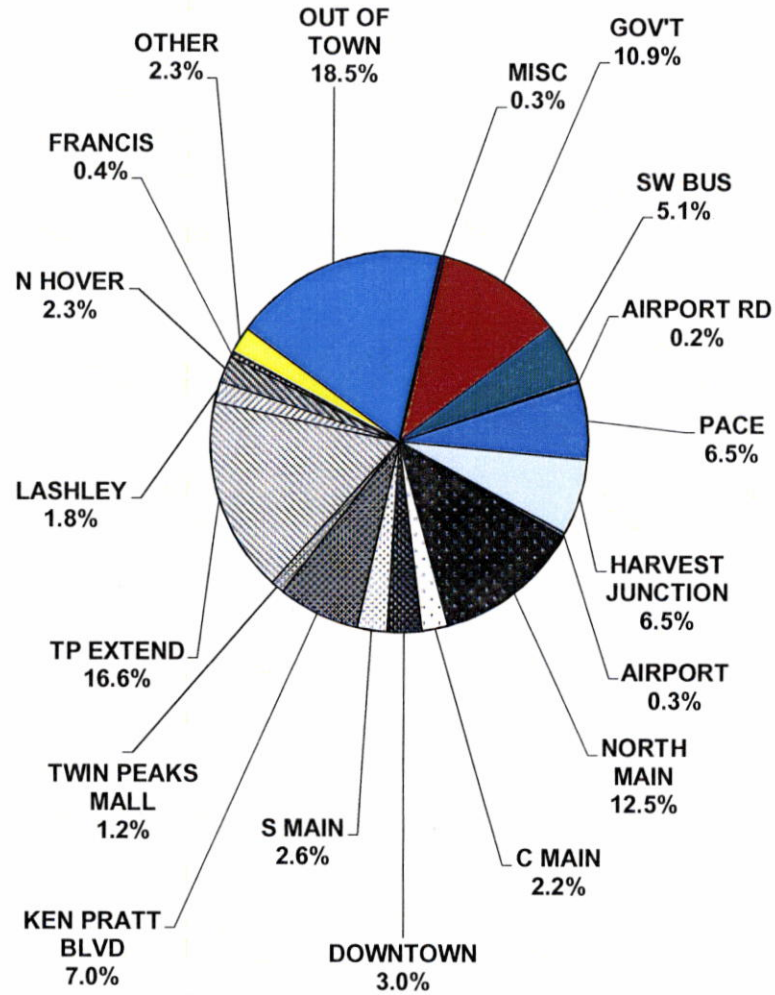
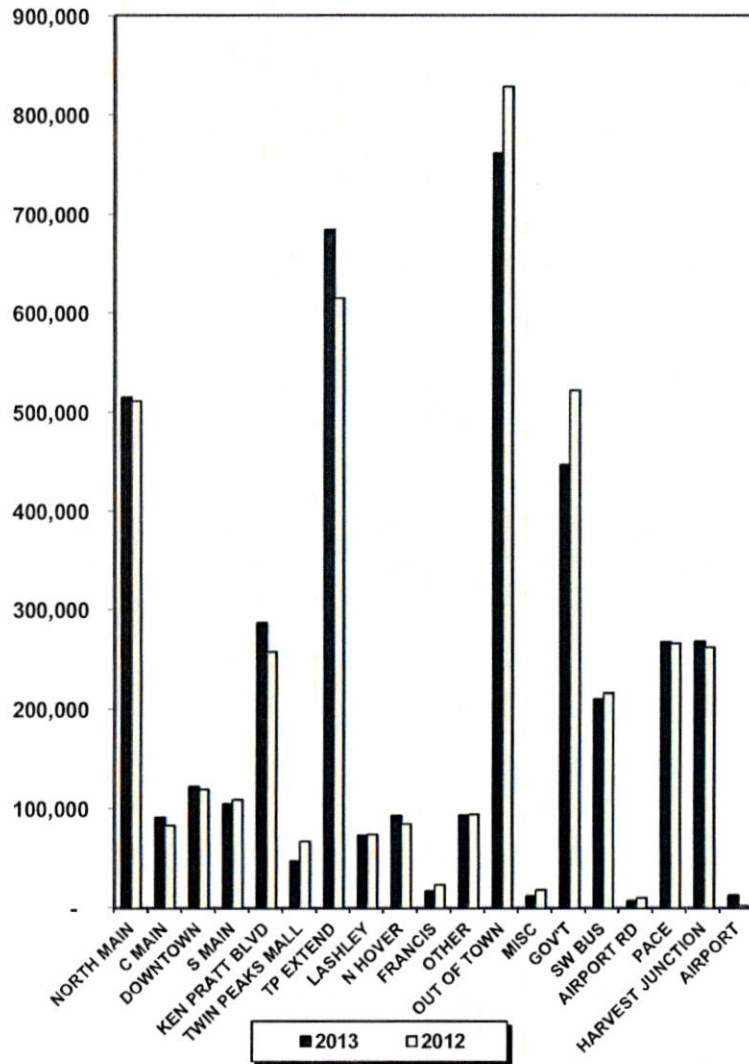
13

		September 2013						
LOCATION		% OF TOTAL	September 2,013	September 2012	INCR/ (DECR)	YTD 2013	YTD 2012	INCR/ (DECR)
NORTH MAIN	Net Taxable Sales	13.1%	15,626,622	15,046,973	3.9 %	134,554,476	133,935,643	0.5 %
	Total Revenue	12.5%	514,943	511,020	0.8 %	4,436,145	4,428,535	0.2 %
CENTRAL MAIN	Net Taxable Sales	2.4%	2,841,471	2,537,865	12.0 %	24,584,239	23,755,508	3.5 %
	Total Revenue	2.2%	91,535	83,292	9.9 %	805,695	772,965	4.2 %
DOWNTOWN	Net Taxable Sales	3.0%	3,627,427	3,480,619	4.2 %	33,994,159	31,313,298	8.6 %
	Total Revenue	3.0%	122,529	119,791	2.3 %	1,127,307	1,047,939	7.6 %
SOUTH MAIN	Net Taxable Sales	2.7%	3,213,823	3,233,313	(0.6) %	30,941,665	27,491,234	12.6 %
	Total Revenue	2.6%	105,234	109,328	(3.7) %	1,007,603	901,759	11.7 %
KEN PRATT BOULEVARD	Net Taxable Sales	7.1%	8,500,426	7,396,161	14.9 %	70,678,901	70,276,919	0.6 %
	Total Revenue	7.0%	287,120	257,891	11.3 %	2,368,422	2,344,619	1.0 %
TWIN PEAKS MALL	Net Taxable Sales	1.2%	1,452,936	2,050,648	(29.1) %	18,089,502	20,539,606	(11.9) %
	Total Revenue	1.2%	47,677	67,360	(29.2) %	593,452	693,584	(14.4) %
TW PKS SQ EXTENDED	Net Taxable Sales	17.4%	20,738,064	18,630,220	11.3 %	187,594,873	163,464,189	14.8 %
	Total Revenue	16.6%	684,089	614,897	11.3 %	6,210,718	5,473,274	13.5 %
LASHLEY	Net Taxable Sales	1.7%	2,029,345	2,067,621	(1.9) %	20,607,666	17,779,050	15.9 %
	Total Revenue	1.8%	73,326	74,279	(1.3) %	715,523	626,706	14.2 %
NORTH HOVER	Net Taxable Sales	2.3%	2,692,986	2,563,194	5.1 %	23,997,979	23,192,843	3.5 %
	Total Revenue	2.3%	93,225	84,685	10.1 %	797,204	761,787	4.6 %
FRANCIS	Net Taxable Sales	0.4%	478,811	629,659	(24.0) %	4,627,338	4,997,311	(7.4) %
	Total Revenue	0.4%	17,100	23,179	(26.2) %	153,911	160,022	(3.8) %
ALL OTHERS	Net Taxable Sales	2.1%	2,529,337	2,569,256	(1.6) %	22,251,405	22,849,058	(2.6) %
	Total Revenue	2.3%	93,788	94,397	(0.6) %	814,241	899,592	(9.5) %
OUT OF TOWN	Net Taxable Sales	26.1%	31,133,939	23,278,982	33.7 %	186,646,125	166,009,293	12.4 %
	Total Revenue	18.5%	761,479	828,432	(8.1) %	6,471,438	5,894,607	9.8 %
MISCELLANEOUS	Net Taxable Sales	0.3%	372,769	518,450	(28.1) %	4,362,808	4,926,721	(11.4) %
	Total Revenue	0.3%	12,198	18,395	(33.7) %	154,530	162,927	(5.2) %
CITY, BLDR CO	Net Taxable Sales	4.1%	4,935,732	4,622,180	6.8 %	38,991,649	36,683,056	6.3 %
	Total Revenue	10.9%	447,019	521,790	(14.3) %	4,531,000	4,232,624	7.0 %
SW BUSINESS	Net Taxable Sales	2.2%	2,680,490	2,879,460	(6.9) %	31,661,077	27,688,992	14.3 %
	Total Revenue	5.1%	210,486	216,533	(2.8) %	2,374,772	2,499,826	(5.0) %
AIRPORT ROAD	Net Taxable Sales	0.2%	227,128	312,363	(27.3) %	2,267,748	2,361,070	(4.0) %
	Total Revenue	0.2%	7,340	10,090	(27.3) %	75,300	81,627	(7.8) %
PACE	Net Taxable Sales	6.8%	8,115,625	8,133,801	(0.2) %	76,128,592	73,527,596	3.5 %
	Total Revenue	6.5%	267,968	266,511	0.5 %	2,507,322	2,409,325	4.1 %
HARVEST JUNCTION	Net Taxable Sales	6.8%	8,132,727	8,008,235	1.6 %	70,528,613	68,491,906	3.0 %
	Total Revenue	6.5%	268,404	262,518	2.2 %	2,318,489	2,247,771	3.1 %
AIRPORT	Net Taxable Sales	0.0%	52,697	47,211	11.6 %	484,236	357,889	35.3 %
	Total Revenue	0.3%	13,024	2,238	482.0 %	33,626	23,356	44.0 %
TOTALS	Net Taxable Sales	100%	119,382,355	108,006,211	10.5 %	982,993,051	919,641,182	6.9 %
	Total Revenue	100%	4,118,484	4,166,626	(1.2) %	37,496,698	35,662,845	5.1 %

SUMMARY OF SALES & USE TAX ACTIVITY BY GEOGRAPHICAL LOCATION

14

For The Month Of
September
2013



DESIGNATION

APPROXIMATE GEOGRAPHICAL AREA OF DESIGNATION

15

NORTH MAIN

N Business between TERRY and EMERY from HWY 66 to 17TH AVE.

CENTRAL MAIN

C Business between TERRY and EMERY from 17TH AVE. to LONGS PEAK AVE.

DOWNTOWN

D Business between TERRY and EMERY from LONGS PEAK AVE. to a half block South of 1ST Ave. and between EMERY and MARTIN from 4TH AVE. to one block South of 1ST. AVE.

SOUTH MAIN

S Business between TERRY and EMERY from South of 1ST AVE. to PIKE ROAD, except business with a KEN PRATT BOULEVARD address.

KEN PRATT BOULEVARD

F Business on KEN PRATT BOULEVARD from MAIN STREET to SUNSET plus Business triangulated by NELSON ROAD to SUNSET and BURLINGTON NORTHERN RIGHT OF WAY, and business on PRATT PARKWAY from 1ST to KEN PRATT BOULEVARD.

TWIN PEAKS MALL

T Business on the TWIN PEAKS MALL Complex.

TW PKS SQ EXTENDED

P Business generally South of Rogers Road, West of SOUTH SUNSET STREET, East of DRY CREEK DRIVE, North of BURLINGTON NORTHERN RIGHT OF WAY, excluding TWIN PEAKS MALL.

LASHLEY

L Business on LASHLEY from 9TH AVE. to ROGERS ROAD, plus all of WEAVER BUSINESS PARK and business on 9TH AVE. from EMERY to LASHLEY.

NORTH HOVER

H Business on HOVER ST between HWY 66 and MOUNTAIN VIEW AVE.

FRANCIS

R Business on FRANCIS ST. between 11TH AVE. and 17TH AVE.

ALL OTHERS

E All other licensed business within the City limits of Longmont.

OUT OF TOWN

O All out of town Business licensed to collect Longmont taxes.

AIRPORT

A Business located at the Vance Brand Municipal Airport

MISCELLANEOUS

X Non-licensed and Temporary Business.

CITY, BLDR CO

V City Utilities and Building Permits, as well as Boulder County Motor Vehicle.

SW BUSINESS

W Business generally located North of LEFTHAND CREEK, East of BURLINGTON NORTHERN RIGHT OF WAY, West of SOUTH BOWEN and South of OLD DRY CREEK. Also South of NELSON ROAD, East of CLOVER CREEK DRIVE, West and North of BURLINGTON NORTHERN RIGHT OF WAY.

AIRPORT ROAD

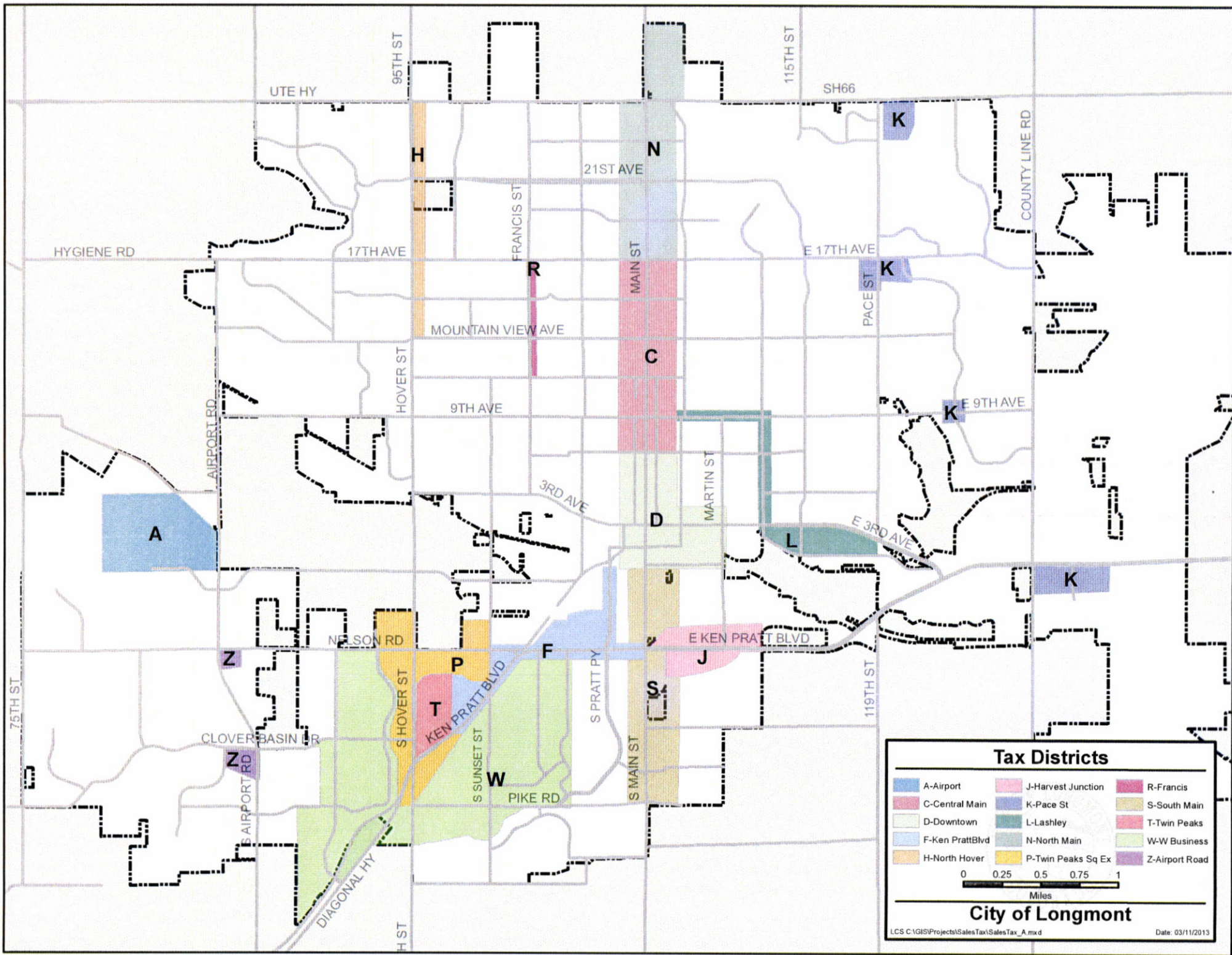
Z Business generally located on AIRPORT ROAD North of PIKE ROAD, South of NELSON ROAD.

PACE STREET

K Business generally located on and east of PACE STREET and South of HIGHWAY 66.

HARVEST JUNCTION

J Businesses generally located on KEN PRATT BOULEVARD East of MAIN STREET and West of LEFTHAND CREEK.



LODGERS TAX

September

2013

	2013 MONTHLY	PERCENT CHANGE	2012 MONTHLY	2013 YTD	PERCENT CHANGE	2012 YTD
January	19,327	18.8 %	16,268	19,327	18.8 %	16,268
February	19,082	3.1 %	18,504	38,409	10.5 %	34,772
March	21,399	13.1 %	18,921	59,808	11.4 %	53,693
April	24,201	28.8 %	18,790	84,009	15.9 %	72,483
May	32,952	17.6 %	28,022	116,961	16.4 %	100,505
June	34,157	2.0 %	33,486	151,118	12.8 %	133,991
July	41,611	33.3 %	31,216	192,729	16.7 %	165,207
August	39,344	21.3 %	32,442	232,073	17.4 %	197,649
September	35,038	26.6 %	27,683	267,110	18.5 %	225,332
October		0.0 %			0.0 %	
November		0.0 %			0.0 %	
December		0.0 %			0.0 %	
Total	<u>\$ 267,110</u>	18.5 %	<u>\$ 225,332</u>			